



Network For Women's Rights in Ghana
(NETRIGHT)

GENDER ANALYSIS OF GHANA'S TAX SYSTEM



UNVEILING GENDER GAPS IN GHANA'S TAX SYSTEM - PERSONAL INCOME TAX

UNPAID CARE WORK

- Cultural norms assign care responsibilities mainly to women, causing breaks in their paid employment. The PIT system does not account for this unpaid work, impacting women's earnings, savings, and social security benefits.

INCOME DEDUCTIONS BIAS

- Tax deductions like SSNIT contributions and provident funds favor formal employment, where men are more represented. Women, more prevalent in the informal sector, are less likely to benefit from these deductions.

GENDER BIAS IN RELIEF DISTRIBUTION

- PIT reliefs, such as aged dependent relief, are equal for men and women, despite evidence that women disproportionately handle unpaid eldercare and domestic work, affecting their availability and quality of paid labor.

INVESTMENT INCOME EXEMPTIONS:

- Exemptions on dividends and interest income favor higher earners who own such assets, indirectly benefiting men more due to higher male asset ownership.



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